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**THIRTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND**

Financial Statements
Year Ended December 31, 2008

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7/1/09

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JOHN S. DOWLING & COMPANY
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA
1904-1984
John Newton Stout, CPA
1936-2005

Retired

Harold Dupre, CPA
1996
Dwight Ledoux, CPA
1998
Joel Lanclos, Jr., CPA
2003
Russell J. Stelly, CPA
2005

ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
Thirteenth Judicial District
Indigent Defender Fund
Evangeline Parish, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and the major fund of the Thirteenth Judicial District Indigent Defender Fund, a component unit of the Evangeline Parish Police Jury, as of and for the year ended December 31, 2008, which collectively comprise the Indigent Defender Fund's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Thirteenth Judicial District Indigent Defender Fund's management.

Our review was conducted in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards issued by the Comptroller General of the United States of America. A review consists principally of inquiries of the Indigent Defender Fund's personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

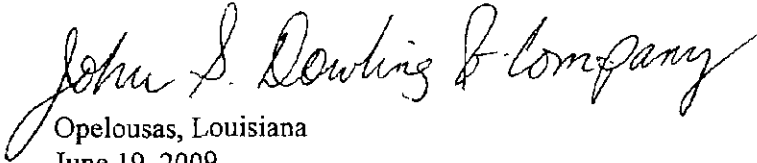
Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

In accordance with the Louisiana Government Audit Guide and the provisions of state law, we have issued a report, dated June 19, 2009, on the results of our agreed-upon procedures.

The budgetary comparison information as noted in the table of contents is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. The other supplementary information as listed in the table of contents on pages 21-25 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but was compiled from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

To the Board of Directors
Thirteenth Judicial District
Indigent Defender Fund
Page 2

Management has not presented the management's discussion and analysis information that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be a part of, the basic financial statements.


Opelousas, Louisiana
June 19, 2009

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

Thirteenth Judicial District Indigent Defender Fund
Evangeline Parish, Louisiana

Statement of Net Assets
December 31, 2008

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash	\$ 222,688
LIABILITIES	
Current liabilities:	
Accounts and other payables	<u>20,042</u>
NET ASSETS	
Unrestricted	<u>\$ 202,646</u>

See accompanying notes and accountant's report.

Thirteenth Judicial District Indigent Defender Fund
Evangeline Parish, Louisiana

Statement of Activities
For the Year Ended December 31, 2008

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Assets
		Fees, Fines and Charges for Services	Operating grants and contributions	Governmental Activities
Governmental activities:				
General government	<u>\$ 385,685</u>	<u>\$ 90,181</u>	<u>\$ 393,494</u>	<u>\$ 97,990</u>
		General revenues:		
		Miscellaneous		4,887
		Interest and investment earnings		<u>1,768</u>
		Total general revenues		<u>6,655</u>
		Change in net assets		104,645
		Net assets - January 1, 2008		<u>98,001</u>
		Net assets - December 31, 2008		<u>\$ 202,646</u>

See accompanying notes and accountant's report.

FUND FINANCIAL STATEMENTS (FFS)

Thirteenth Judicial District Indigent Defender Fund
Evangeline Parish, Louisiana

Balance Sheet
Governmental Fund - General Fund
December 31, 2008

ASSETS

Cash	<u>\$ 222,688</u>
------	-------------------

LIABILITIES AND FUND BALANCE

Liabilities:

Accounts payable	\$ 19,627
Payroll taxes payable	<u>415</u>
Total liabilities	20,042

Fund balance:

Unreserved, undesignated	<u>202,646</u>
Total liabilities and fund balance	<u>\$ 222,688</u>

See accompanying notes and accountant's report.

Thirteenth Judicial District Indigent Defender Fund
Evangeline Parish, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Fund - General Fund
For the Year Ended December 31, 2008

Revenues:

Court cost on fines and forfeitures -	
City court	\$ 22,301
Parish court	54,545
Fees for indigents	13,335
State grant	393,494
Miscellaneous	4,887
Interest income	1,768
Total revenues	<u>490,330</u>

Expenditures:

Current -

General government - judicial:

Attorney fees	347,317
Bank charges	11
Contract labor	21,734
Insurance	44
Office expense	2,372
Professional fees	3,120
Salaries and related benefits	9,752
Seminars	810
Travel	525
Total expenditures	<u>385,685</u>

Excess of revenues over expenditures 104,645

Fund balance, beginning 98,001

Fund balance, ending \$202,646

THIRTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the Thirteenth Judicial District Indigent Defender Fund (Indigent Defender Fund) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

The Thirteenth Judicial District Indigent Defender Fund has been created by and in accordance with provisions of Louisiana Revised Statute 15:141-184 and Act 307 cited as the Louisiana Indigent Defender Fund Act, for the purpose of employing appointed attorneys to defend indigent defenders.

This report includes all funds, which are controlled by or dependent on the Indigent Defender Fund as an independent political subdivision of the State of Louisiana. The Indigent Defender Fund is a component unit of the Evangeline Parish Police Jury, the primary government, but is not included in the financial reporting of the Evangeline Parish Police Jury. Although legally separate, the Indigent Defender Fund provides services, which almost exclusively benefit the Thirteenth Judicial District Court, which is a component unit of the Evangeline Parish Police Jury.

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net assets and statement of activities display information about the reporting government as a whole. They include the fund of the reporting entity, which is considered to be a governmental activity.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Indigent Defender Fund's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular

THIRTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

function. Program revenues include (a) fees and charges paid by the recipients for goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS)

The accounts of the Indigent Defender Fund are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The fund of the Indigent Defender Fund is classified as a governmental fund. The emphasis on fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The major fund and only fund of the Indigent Defender Fund is described below:

Governmental Fund -

General Fund

The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the Indigent Defender Fund and is used to account for the operations of the Indigent Defender Fund's office. The various fees and charges due to the Indigent Defender Fund's office are accounted for in this fund. General operating expenditures are paid from this fund.

THIRTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net assets and the statement of activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost recovery) and financial position. All assets and liabilities (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net assets. In the fund financial statements, the “current financial resources” measurement focus is used. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. This fund uses fund balance as its measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide statement of net assets and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues are classified by source and expenditures are classified by function and character. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

When both restricted and unrestricted resources are available for use, it is the Indigent Defender Fund’s policy to use restricted resources first, then unrestricted resources as they are needed.

THIRTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

D. Assets, Liabilities and Equity

Cash and interest-bearing deposits

For purposes of the statement of net assets, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the Indigent Defender Fund.

Equity Classifications

In the government-wide statements, equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets – All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

E. Budgetary and Budgetary Accounting

A budget for the General Fund was prepared on a basis consistent with generally accepted accounting principals (GAAP). Budgeted amounts are as originally prepared or amended by the Indigent Defender Fund. All budgetary appropriations lapse at the end of each fiscal year.

F. Vacation and Sick Leave

The Indigent Defender Fund has not established a formal policy relating to the vesting and accrual of vacation and sick leave. At December 31, 2008, the Indigent Defender Fund has no accumulated leave benefits required to be reported in accordance with GASB statement No. 16 "Accounting for Compensated Absences".

THIRTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

G. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

(2) Cash and Interest-Bearing Deposits

Under state law, the Indigent Defender Fund may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Indigent Defender Fund may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2008, the Indigent Defender Fund has cash demand deposits (book balances) totaling \$222,688.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Indigent Defender Fund's deposits may not be recovered or will not be able to recover collateral securities that are in the possession of an outside party. The Indigent Defender Fund does not have a policy for custodial credit risk however, under state law these deposits (or the resulting bank balances) must be secured by federal deposit insurance or federal security or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at December 31, 2008, consisting of non-interest-bearing and interest-bearing accounts totaling \$225,858, were secured in total by federal deposit insurance.

(3) Risk Management

The Indigent Defender Fund is exposed to risks of loss in the areas of workers' compensation and surety bonds. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

THIRTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

(4) Governmental Fund Revenues and Expenditures

For the year ended December 31, 2008, the major sources of governmental fund revenues and expenditures were as follows:

Revenues:

State government -	
Grants	\$ 393,494
Local government -	
Statutory fines, forfeitures,	
fees and court costs	90,181
Investment earnings	1,768
Micellaneous	4,887
Total revenues	<u>\$ 490,330</u>

Expenditures:

Personnel services and benefits -	
Salaries	\$ 9,000
Payroll taxes	752
Total	<u>9,752</u>
Professional development -	
Dues	810
Travel	525
Total	<u>1,335</u>
Operating costs -	
Contract services -attorney fees	347,317
Contract services - other	21,734
Insurance	44
Other	5,503
Total	<u>374,598</u>
Total expenditures	<u>\$ 385,685</u>

(5) Litigation

There is no litigation pending against the Indigent Defender Fund at December 31, 2008.

**REQUIRED
SUPPLEMENTARY INFORMATION**

Thirteenth Judicial District Indigent Defender Fund
Evangeline Parish, Louisiana

Budgetary Comparison Schedule
General Fund
Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Court cost on fines and forfeitures -				
City court	\$25,000	\$ 20,000	\$ 22,301	\$ 2,301
Parish court	45,000	50,000	54,545	4,545
Fees for indigents	20,000	20,000	13,335	(6,665)
State Grant	237,939	390,000	393,494	3,494
Miscellaneous	-	-	4,887	4,887
Interest income	-	-	1,768	1,768
Total revenues	<u>327,939</u>	<u>480,000</u>	<u>490,330</u>	<u>10,330</u>
Expenditures:				
Current -				
General government - judicial:				
Attorney fees	251,000	323,000	347,317	(24,317)
Bank charges	-	-	11	(11)
Contract labor	-	25,000	21,734	3,266
Insurance	3,000	50	44	6
Office expense	10,000	15,000	2,372	12,628
Professional fees	2,500	3,000	3,120	(120)
Salaries and related benefits	35,000	10,000	9,752	248
Seminars	-	-	810	(810)
Travel	-	-	525	(525)
Total expenditures	<u>301,500</u>	<u>376,050</u>	<u>385,685</u>	<u>(9,635)</u>
Excess of revenues over expenditures	26,439	103,950	104,645	695
Fund balance, beginning of year	<u>71,011</u>	<u>98,001</u>	<u>98,001</u>	<u>-</u>
Fund balance, end of year	<u>\$97,450</u>	<u>\$201,951</u>	<u>\$202,646</u>	<u>\$ 695</u>

See accountant's report.

COMPLIANCE

THIRTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
Evangeline Parish, Louisiana

Summary Schedule of Current and Prior Year Findings
and Corrective Action Plan
Year Ended December 31, 2008

Fiscal Year Finding Initially Occurred	Description of finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
Ref. No.					
CURRENT YEAR (12/31/08)					
<u>Compliance:</u>					
	There were no compliance findings noted.				
<u>Internal Control:</u>					
	There were no internal control findings noted.				
PRIOR YEAR (12/31/07)					
<u>Compliance:</u>					
07-1(C)	2007	Adoption of the 2007 original budget was not approved at the board meeting.	No	The indigent defender board in no longer in existence. A district public defender has taken its place which is not comprised of a board.	Alex Chapman, Public Defender NA
<u>Internal Control:</u>					
	There were no internal control findings noted.				

OTHER SUPPLEMENTARY INFORMATION

Chizal S. Fontenot, CPA
James L. Nicholson, Jr., CPA
G. Kenneth Pavy, II, CPA
Michael A. Roy, CPA
Lisa Trouille Manuel, CPA
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2005

Independent Accountant's Report
on Applying Agreed-Upon Procedures

Thirteenth Judicial District Indigent Defender Fund
Evangeline Parish, Louisiana

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of the Thirteenth Judicial District Indigent Defender Fund and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Indigent Defender Fund's compliance with certain laws and regulations during the year ended December 31, 2008 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$20,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There were no purchases made during the year within the above scope.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

The Indigent Defender Fund is not comprised of a board.

3. Obtain from management a listing of all employees paid during the period under examination.

N/A

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

The Indigent Defender Fund is not comprised of a board.

Budgeting

5. Obtained a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original and amended budget.

6. Trace the budget adoption and amendments to the minute book.

Not applicable – the Indigent Defender Fund is not comprised of a board.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. No exceptions were noted.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

All of the payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

All of the payments were approved prior to payment.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Not applicable – the Indigent Defender Fund is not comprised of a board.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees, which may constitute bonuses, advance, or gifts.

No payments for bonuses, advances, or gifts were noted.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Thirteenth Judicial District Indigent Defender Fund and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

John S. Dowling & Company
Opelousas, Louisiana
June 19, 2009

**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)**

April 13, 2009

John S. Dowling & Company
P.O. Box 1549
Opelousas, LA 70571-1549

In connection with your review of our financial statements as of December 31, 2008 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of April 13, 2009.

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes ☒ No ☐

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes ☒ No ☐

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes ☒ No ☐

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes ☒ No ☐

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes ☒ No ☐

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes ☒ No ☐

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.
Yes ☒ No ☐

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.
Yes ☒ No ☐

Debt

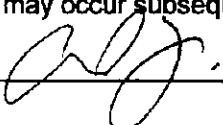
It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.
Yes ☒ No ☐

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.
Yes ☒ No ☐

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

 _____ Public Defender 4-13-09 Date